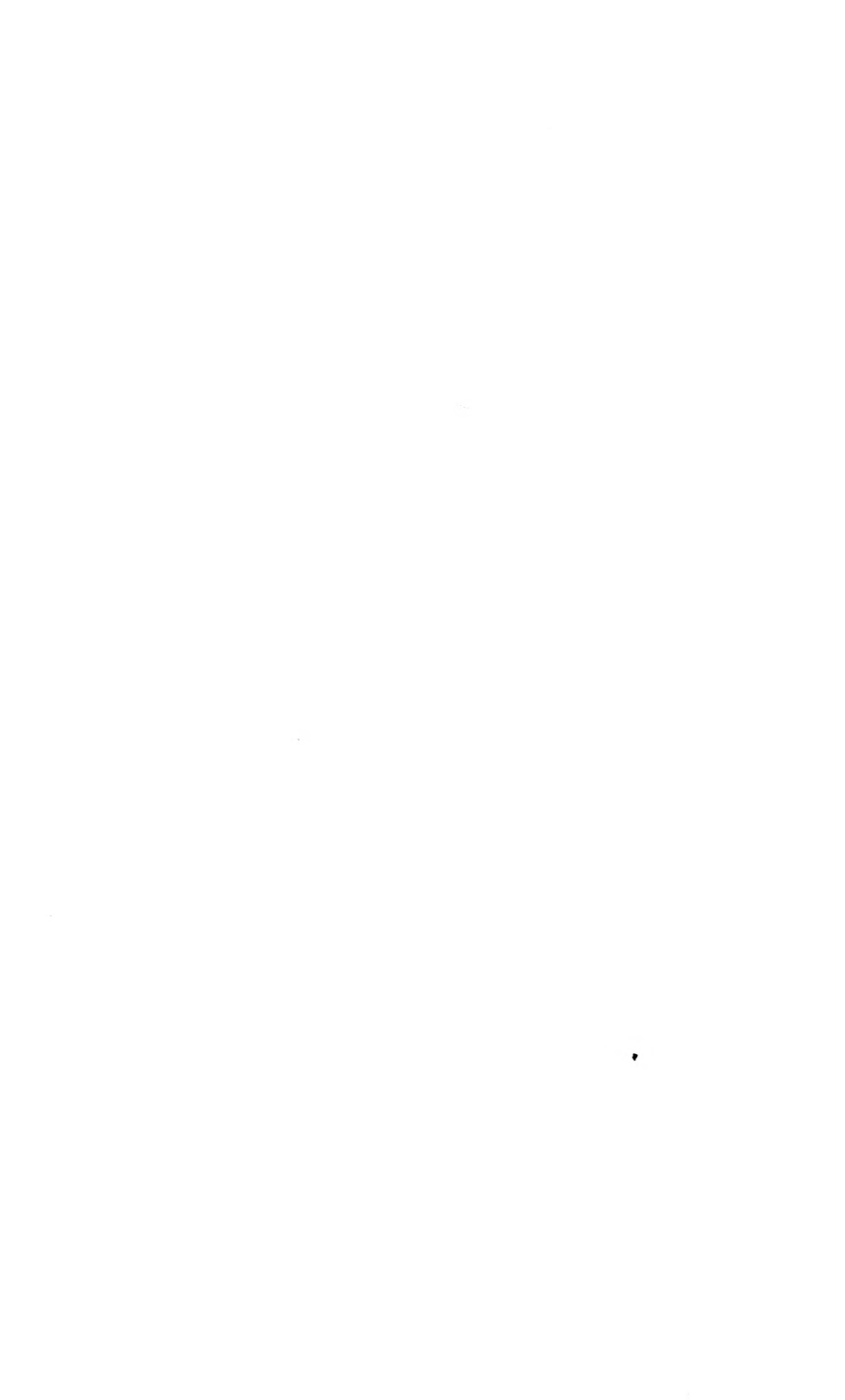


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REPORT
OF THE
DEPARTMENT OF EDUCATION
OF THE
CITY OF NEW YORK
TO THE
MAYOR OF THE CITY OF NEW YORK.

In regard to a statement dated December 19, 1900,
published and circulated through the medium
of the Board of Directors of the Merchants'
Association of New York.

HALL OF THE BOARD OF EDUCATION,
PARK AVENUE & FIFTY-NINTH STREET,
JANUARY 9, 1901.

Office of the President

Department of Education
City of New York

Board of Education

Park Avenue and Fifty-ninth Street

New York, January 9th, 1901.

HON. ROBERT A. VAN WYCK,

Mayor.

Dear Sir:

Doubtless you have seen a report emanating from The Merchants' Association of New York criticising the Board of Education. Under ordinary circumstances I would refrain from taking any notice of a document of this description, but this Association has given wide circulation to its report, notwithstanding the fact that the data contained therein have no foundation whatever. I will not permit any association to distribute such a document without replying to it, and I therefore enclose you a statement, coming from the Board of Education, which refutes every assertion contained in this so-called "Analysis of School Expenses of The City of New York" sent out by The Merchants' Association.

Through you I desire to challenge this Association to contradict or refute any statement made by me in the report which I have the honor to submit herewith.

Very truly yours,

MILES M. O'BRIEN,

President, Board of Education.

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DEPARTMENT OF EDUCATION OF THE CITY OF NEW YORK,

Park Avenue and Fifty-ninth Street

BOROUGH OF MANHATTAN, *January 9, 1901.*

HON. ROBERT A. VAN WYCK,

Mayor of the City of New York:

DEAR SIR: There has been circulated recently a report made to the Board of Directors of the Merchants' Association of New York, which report appears to have received the approval of twelve directors of said organization, and was then ordered published after alleged verification by a Special Committee.

The report is voluminous, and emanating from an organization claiming to be devoted to mercantile and commercial interests, and having as its principal feature or line of action, the regulating and disciplining of railroads and other corporations, when their interests unduly clash with those of the merchants; it suggests itself at once that there must be some particular reason or motive for this marked interest and activity in the line of educational research, which would appear to be somewhat remote from the sphere of usefulness in which the organization is ostensibly engaged. However, whatever the purpose may be, and what motives governed the twelve directors of the Merchants' Association in giving publication to an untruthful and mischievous statement, this department is not prepared to suggest at this time. Sufficient to say that the published statement attempts to convey improper impressions to the public mind, and appears to wantonly discredit the administration of one of the most important factors in city affairs, namely, the Public Schools of the City of New York.

Seven distinct specifications have been formulated, as well as general criticisms and statements.

The Department of Education reports as follows:

SPECIFICATION 1.

"That the official reports of the Board of Education are especially defective in data relating to average attendance, which is either the statutory or actual basis of appropriation and apportionment, and which greatly affects the amounts of specific outlays."

The foregoing statement is almost wholly hypothetical. There is, however, a percentage of truth injected, sufficient to give color to the statement.

Attendance is statutorily defined, and is the basis upon which the General School Fund is apportioned to the several boroughs.

The Special School Fund is not within the purview of the statute relating to attendance of scholars. The Special School Fund contains such items as are the subject of peculiar criticism in the report, viz.: general repairs, supplies, fuel, light, rents, etc., etc.

The statute referred to is Section 1065 of the Greater New York Charter, which is as follows:

"The special school fund shall be administered by the Board of Education. The general school fund shall be administered by the respective school boards, and in the month of December in each year shall be apportioned for the next succeeding calendar year by the Board of Education among the different school boards of the city as follows:

"1. A distributive quota to each school board of six hundred dollars for every qualified teacher, or for successive qualified teachers, who shall have actually taught in the public schools under the charge of the board during a term of not less than thirty-two weeks of five successive days each, inclusive of legal holidays."

"2. The remainder of such general school fund shall be apportioned among the said school boards by the said Board of Education in proportion to the aggregate number of days of attendance of the pupils of the public schools resident in the boroughs under their charge, between the ages of four and twenty-one years, at their respective schools during the last preceding school year.

The aggregate number of days of attendance of the pupils is to be ascertained from the records thereof kept by the teachers, as hereinafter prescribed, by adding together the whole number of days of attendance of each and every such pupil in the schools under the charge of the respective school boards. One day of attendance shall be counted for every child who attends one full day, or one full session, either forenoon or afternoon. Between the first and fifteenth days of January in each and every year, the Board of Education shall file a record of its apportionment of the general school fund with the comptroller."

The General School Fund (see Section 1060, Greater New York Charter) is applicable to the payment of salaries of the borough and associate superintendents and all members of the supervising and teaching staff.

From the foregoing it is readily perceived that the legislature discriminated in regard to the two funds; and rightfully and intelligently so, for the reason that the General School Fund is applied to the purely educational side of the school system, in contradistinction to the Special School Fund, which covers the physical and specialized side of the school system.

While average attendance is a factor in school administration of considerable importance, especially when applied to the employment of the teaching force, it is not applicable arbitrarily to appropriations contained within the Special School Fund. For instance, take the items of "general repairs, rents, lighting, fuel," and to a large extent the item for supplies. The repairs to each school building are not necessarily of the same kind each year, for the reason that certain kinds of repairs to a building will last good for more than a year; it therefore follows that there may be no renewal of the same required to be provided for in the next estimate. The application of an arbitrary sum fixed by proportionate average attendance would therefore be unnecessary if not absurd. Again, it must be remembered that subsequent to the making of the estimate, an entire winter ensues; therefore, conditions in some localities and in many buildings may be somewhat different from what they were anticipated to be nearly twelve months before the contracts are made. It is probably unknown to the producers of the report that the bulk of "general repairs" is made during the summer vacation,

say from July 1 to September 1, and necessarily so, in order that school sessions will not be interrupted. It is suggested that a hard winter may have some effect on the question of repairs to a school building, in some instances more than the matter of average attendance. The distinction is between the theoretical and statistical, and the practical and absolute conditions prevailing.

More might be said in regard to the other funds mentioned, but it is deemed unnecessary in answering this specification to cite more than the one instance; others will be discussed fully in subsequent portions of this statement.

As before stated, in the distribution of the General School Fund the "*aggregate days of attendance*" appears as a factor together with the number of teachers employed.

Suffice it to say, that nowhere in the Greater New York Charter can be found the principle promulgated, that average attendance is the basis of appropriation, distribution and expenditure.

The principle put forward in the report is so manifestly impractical, that the only excuse for its promulgation is the inexperience, nay, ignorance, of its sponsors, of school management.

SPECIFICATION 2.

"That such data of attendance as are given are inaccurate, contradictory, and therefore unreliable; they are defective because they lack comprehensive exhibits of details, because the details given are not usefully digested or classified, and because their sums total do not produce the aggregates elsewhere stated as resulting from them."

The data furnished by and through the Department of Education is of three kinds :

1. Section 1085 of the Greater New York Charter provides that an annual report shall be made to the Mayor, as follows:

"The Board of Education shall, between the first day of August and the thirtieth day of November in each year, make and transmit to the Mayor of the City of New York a report in writing, bearing date on the thirty-first day of July next preceding, stating the whole number of schools within their jurisdiction, specially designating the schools for colored children; the schools or societies from which reports shall have been made

to the Board of Education, within the time limited for that purpose; the length of time such school shall have been kept open; the amount of public money apportioned or appropriated to said school or society, the number taught in each school, the whole amount of money drawn from the City Chamberlain for the purposes of public education during the year ending at the date of their report, distinguishing the amount received from the general fund of the State and from all other sources; the manner in which such moneys shall have been expended; and such other information as the Mayor may from time to time require in relation to common school education in the City of New York. The Board of Education shall make such other reports to the Mayor as he may call for, and at such times as he shall require."

It will be observed that the section is specific in its requirements as to the data to be furnished.

2. Section 1084 of the Greater New York Charter provides for an Annual Report to the State Superintendent, as follows:

"The Board of Education shall, between the first day of August and the thirtieth day of September in each year, make and transmit to the State Superintendent of Public Instruction a report in writing for the State school year ending on the next preceding thirty-first day of July, which report shall be in such form and shall state such facts as the State Superintendent and the school laws of the State shall require."

It will be observed that the nature, and form of the statistics to be furnished, is regulated by the requirements of the State Superintendent, and, by way of explanation, is intended to conform with the State System.

3. Section 1079 of the Greater New York Charter provides for a report to be furnished to the Board of Education by the City Superintendent of Schools, as follows:

"The City Superintendent of Schools shall have the right of visitation and inquiry in all of the schools of the City of New York as constituted under this act, and *he shall report to the Board of Education on the educational system of the city, and upon the condition of any and of all the schools thereof*, but he shall have no right of interference with the actual conduct of any school in the City of New York. He shall have a seat in the Board of Education, and the right to speak on all matters before the Board, but not to vote."

There would appear to be nothing remarkable in the fact that with three distinct sets of reports and statistics, and not prepared on uniform requirements, the novice in school affairs should fail to appreciate their separate use and virtue. It is not remarkable that, through ignorance or otherwise, the novice has intermixed such reports and statistics, and innocently or disingenuously based the statistical fabric thereon. It is not unlikely, nay probable, that the statistics required to be furnished to the State Superintendent of Public Instruction under authority of statute, covering a State school year (two parts of two calendar years) will differ materially from a report to the Mayor made under authority and in pursuance of another section of law. Could it be otherwise?

Such statistics of its affairs, both physical and educational, such as are necessary and requisite for the transaction and proper conduct of business, are available at all times in the Department of Education. It is a matter of opinion whether it is necessary, on the score of usefulness as well as economy, for the Department of Education to maintain a bureau or go to the expense of the preparation of statistics, which may only be required on special occasions to disabuse the public mind as to the worthlessness of such a report as is now under consideration, presumably prepared for discreditable if not improper purposes, and at any rate with questionable motives.

The following are copies of communications from the City Superintendent of Schools, and the Borough Superintendent of Schools of Manhattan and The Bronx, which clearly show the inaccuracy of statements made in the report:

OFFICES OF THE BOARD OF EDUCATION,

Park Avenue, cor. Fifty-ninth Street,

BOROUGH OF MANHATTAN, *December 29, 1900.*

HON. MILES M. O'BRIEN,

President, Board of Education:

DEAR SIR: With reference to the "Analysis of School Expenses" submitted to the Merchants' Association by Mr. F. B. De Berard, I make the following statement:

None of the figures presented by Mr. De Berard are taken directly from the Annual Reports of the City Superintendent of Schools. They have evidently been taken from the Annual Reports of the Board of Education, prepared by the Secretary upon statistics, so far as they relate to average attendance, furnished by the Borough officials.

In his "Analysis" is found the following statement:

"The number of pupils enrolled is no safe index of the number of seats required. Evening schools increase the enrollment, but do not require more school buildings or more seats. Of the 320,000 different pupils who are enrolled in Manhattan more than 12 per cent. (38,450) are on the registers of the evening schools, and the attendance is less than one-third of those enrolled. There are also summer schools, vacation schools, cooking schools, and various 'fads' for special students. Whether the enrollment and attendance of these is included in the aggregate cannot be learned from the official reports. For the most part they do not need special facilities in excess of those provided for day scholars. In effect the maximum attendance of day scholars (generally reached in October and November) shows the minimum number of seats required, provided the seats are where the pupils are. The reports of the Board of Education do not supply the needed data. All that can be learned from them as to the relative school capacity, attendance and their increase is the following, gleaned from fragmentary data and detached statements in various parts of two annual reports and the current official budget. The source of each citation is stated."

There does not appear to be any statement either in the Report of the Board of Education, or in the Report of the City Superintendent, showing a total enrollment of 320,000 different pupils in Manhattan and The Bronx. The number is evidently made up from the following, from the Report of the Board of Education, for 1898-1899, page 51:

Number of different pupils registered (Public Day Schools)	281,841
Number of pupils registered in Evening Schools.	38,450
	<hr/>
	320,291

It is implied that this amount includes also the enrollment of pupils in vacation and other schools, which is not the fact.

Relative to the increase in the average attendance and in the number of sittings given in the "Analysis" (Table No. 8), it is stated that as there were 220,931 sittings in July, 1898, and 267,000 in December, 1900 (an estimated number), the increase during the interval must have been the difference, 46,069; and, as the average attendance in July, 1898, was 186,990, and in December, 1900, 213,866 (also an estimated number), the increase in the average attendance was only 26,876. The figures in the records in the office of the City Superintendent show a very different condition in the Boroughs of Manhattan and The Bronx:

	Average daily attendance for the year.	Sittings, July 1.
1897-1898	187,883	218,272
1898-1899	207,470	232,931
1899-1900	219,932	247,635
	Average daily attendance for the month.	Sittings.
November, 1900	236,803	251,657
Increase, July, 1898-Nov., 1900	48,920	33,385

Excess of increase in average attendance over increase in sittings, 15,535.

Number of seats in excess of average daily attendance for the month of November, 14,854.

Number of pupils per 1,000 seats, 941.

It is stated by Mr. De Berard, in his letter to the *Commercial Advertiser*, that the aggregate number of days of attendance of all pupils during the year 1899-1900, 42,027,584, "embraces all classes of pupils except those of Corporate Schools." This statement is untrue in so far as it relates to "all classes of pupils." This number includes only pupils in attendance upon the regular public day schools, and does not include attendants in "Summer Schools, Vacation Schools, Cooking Schools, and various 'fads' for special students." Neither does it include attendance in Corporate Schools or in Evening Schools. It is stated that "the average daily attendance is obtained by dividing the annual attendance by the number of session days." The printed report of the City Superintendent will show that the schools of Manhattan and The Bronx were actually in session 191 days. The aggregate number of days' attendance

divided by this number gives the average daily attendance for the year as 220,039, while the average daily attendance for the year by schools gives a total of 219,932, a difference of 107 accounted for by a fraction, more or less, in each of the details. From this number, 220,039, Mr. De Berard deducts the number of *evening scholars in attendance the previous year*, namely, 12,401. Whether this computation was made by Mr. De Berard through ignorance or through malice, I do not undertake to say.

Attention is called by Mr. De Berard to the fact that in the Annual Report of the Board of Education for the year ending July 31, 1899, three apparently contradictory amounts are given as to the average attendance in Manhattan and The Bronx, as follows:

Page 16, 202,133.

Pages 52-57, 209,692 (should be 209,924).

Pages 110-124, 231,277 (should be 219,626).

These apparent discrepancies arise from the fact that each of the amounts given is computed on a different basis from the other two. The first, 202,133, is taken from the Monthly Report of the City Superintendent for June, 1899, and is the *average daily attendance for the month*, based on the aggregate days' attendance for that month. The second and third amounts, obtained by adding (incorrectly) the average attendance for the several schools given separately in the report, were furnished to the Secretary by the borough officials, and are doubtless the average daily attendance for different months.

The distribution of the General and Special Funds is not based on any of the data found in the Report of the Board of Education, though Mr. De Berard seems to think so. It is based (in part) upon the aggregate days of attendance of all pupils in the regular public day schools, a record of which is kept in the office of the City Superintendent, and which is made from the sworn monthly statements of each of the principals. These sworn statements give the actual attendance for each day the schools were in session during each month of the school year.

I have nothing to add to, and nothing to detract from, the following statement, which I caused to be published in the papers a few days ago with regard to Mr. De Berard's "Analysis":

“The statement published in the morning papers by Mr. Frederic B. De Berard, a so-called expert, employed by the Merchants’ Association, with regard to public school accounts, contains the following sentence: ‘During the last school year, although about 15,000 new seats were supplied, the attendance was less than the previous year.’ This statement is not true. The average attendance in the school year 1899-1900 exceeded the average attendance in the school year 1898-1899 by 19,314 for the entire city. The subjoined table shows the increase in average attendance by boroughs and also the net increase in sittings:

	1898-99. Av. attend- ance.	1899-00. Av. attend- ance.	Inc. in Av. attend- ance.	Net inc. in Sit- tings.
Manhattan and Bronx	207,470	219,932	12,462	14,704
Brooklyn	124,200	129,175	4,975	2,297
Queens	19,895	21,227	1,332	1,541
Richmond	7,332	7,877	545	125
Totals	358,897	378,211	19,314	18,667

“It seems extraordinary that a respectable body of men like the Merchants’ Association should give to the public statements that are false, for the purpose of discrediting the school system of the city.”

As I have shown, Mr. De Berard has falsified the public school statistics by subtracting from the attendance on day schools the attendance on evening schools. This fact is what is shown by a consideration of the context from which my original excerpt was taken—a context which Mr. De Berard claims I did not consider.

Very respectfully,

[Signed]

WILLIAM H. MAXWELL,

City Superintendent of Schools.

OFFICE OF BOROUGH SUPERINTENDENT OF SCHOOLS,

Park Avenue and Fifty-ninth Street,

BOROUGH OF MANHATTAN AND THE BRONX,

NEW YORK, *January 4, 1901.*

HON. MILES M. O'BRIEN,

President Board of Education, Boroughs of Manhattan and The Bronx:

DEAR SIR: I have received a copy of a report to the Board of Directors of the Merchants' Association of New York, under date of December 19, 1900, entitled "Analysis of School Expenses of the City of New York."

I have examined the report with great care, and find that the division of the subjects is such that an answer to almost all of the statements will be made, naturally, by the departments to which they specially refer. I find, however, one portion of the report under the head of "School Accommodations" which would seem to call for special discussion by myself, on behalf of the Boroughs of Manhattan and The Bronx.

On page 19 I find the following statement:

"For the most part they do not need special facilities in excess of those provided for day scholars. In effect the maximum attendance of day scholars (generally reached in October and November) shows the minimum number of seats required, provided the seats are where the pupils are."

This method of determining the minimum number of seats required, is absolutely incorrect. The number of pupils in any one grade in a school will vary from month to month, and the variation, especially in the lower primary grades, is very great indeed. These variations in the different grades in a school are not coincident, the attendance in one grade possibly being at its maximum, when the attendance in some other grade is at its minimum. Hence it follows that the minimum number of seats required in any one school is the sum of the maximum attendances in the separate grades in that

school, no matter at what different periods the maxima may occur. In like manner the minimum number of seats required for any borough would be the sum of the minimum numbers of seats as calculated for the separate schools.

On page 20 appears the following statement:

“It appears from the foregoing data that the number of sittings available keeps well ahead of the demand for them.”

The foregoing data refers to those given in Table No. 8, page 19. Even if we were to concede the claim that a comparison of the number of seats with the average attendance would determine the sufficiency of supply of sittings, the conclusion expressed in the statement above quoted would depend for its validity upon the accuracy of the numbers given in the table.

But these numbers are very incorrectly reported, as will be seen from a comparison with the official figures, which will be found below. An example of the lack of accuracy in the reported statistics is to be found on the last line of the table, which would appear to give figures for the calendar year 1900. The latest report of the year was for the month of November, and no average attendance had been calculated for the year.

The table reports 267,000 seats, and 213,866 average day attendance, but the number of regular sittings in all the schools on November 30, 1900, was but 251,657, while the average day attendance for November was no less than 236 803.

CORRECTION OF STATISTICS IN TABLE NO. 8.

Total Seats.	Average Day Attendance.
July 31, 1898, 218,272	187,883 (For year 1897-1898).
July 31, 1899, 232,931	207,470 (For year 1898-1899).
July 31, 1900, 247,635	219,932 (For year 1899-1900).
Nov. 30, 1900, 251,657	236,803 (For month of November).

A comparison of the average attendance for the month of November with the number of sittings, shows that there is a difference of but 14,854, a difference that is absolutely insignificant. It must be kept in mind that the average attendance is the mean number of pupils in attendance, and does not in any way indicate the addi-

tional number of pupils who are in attendance on the most favorable days. When it is understood that in many classes there is not a single absence in a week, and in a goodly proportion of the classes there is a perfect attendance for a month, the weakness of the conclusion drawn by the compiler of the report must be evident.

The number on register at the end of November was 253,189, almost 2,000 in excess of the number of regular sittings, and, furthermore, the published report of the City Superintendent for the month of October, found in Journal of the Board of Education for November, 1900, states that no less than 21,646 pupils were taught in "part time" classes. Yet the framer of the report concludes that "the number of sittings available keeps well ahead of the demands for them."

Respectfully,

[Signed]

JOHN JASPER,

Borough Superintendent.

SPECIFICATION 3.

"That estimates submitted by the Board of Education to the Board of Estimate and Apportionment are in part based upon inaccurate data which overstate the average attendance; that the estimates for supplies assume the previous year's outlay as a correct basis, when it is in fact incorrect and excessive; that the estimates of probable increase in attendance are likewise excessive; and that a progressive and cumulative increase in the annual outlay for supplies may be affected without being subjected to real scrutiny and without obvious appearance of disproportion."

That estimates submitted by the Board of Education are in part based upon inaccurate data which overstate the average attendance, is untrue. At the period of the year when it becomes the duty of the Board of Education to submit its estimates, it is impossible to give accurately the attendance of the current fiscal year, for the best of all reasons, the fiscal year has not passed. Therefore, so far as the current fiscal year is concerned, the only information

that can be given is an estimate in character, of which fact the Board of Estimate and Apportionment is well aware.

The statement that "the estimates for supplies assume the previous year's outlay as a correct basis, when it is in fact, incorrect and excessive," requires some comment.

Notwithstanding the judgment and experience contributed by the Board of Education as to the requirements of the school system, it is the common custom for the Board of Estimate and Apportionment to reduce amounts asked for.

It is to be assumed that the Board of Estimate and Apportionment of which the Comptroller, the chief fiscal officer of the city, is a member, is actuated by a reason and not a simple impulse, when it apportions city moneys. The Board of Education must therefore accept the funds placed at its disposal, and expend the same so far as they go, to the best interests of the school system. The Board of Education must also accept the funds as the result of the deliberations, judgment and views of the Board of Estimate and Apportionment, as to the amounts necessary to be expended for the public schools.

It would therefore appear to be perfectly proper for the Board of Education, in its next year's estimate, to assume the amount of the previous year's fund for supplies as a basis upon which to predicate its requests. Still further, the fact remains that the school system is not decreasing in size; on the contrary, the school population is rapidly increasing, and as a matter of pure reasoning it is logical to assume that such an item as "Supplies" will therefore grow apace.

The statement that a progressive and cumulative increase in the annual outlay for supplies may be effected without being subjected to real scrutiny, and without obvious appearance of disproportion is not borne out by facts, for instance:

The amount allowed in Manhattan and The Bronx, for

Supplies in 1898 was	\$542,691.78
Supplies in 1899 was	575,253.28
Supplies in 1900 was	500,000
Supplies in 1901 was	600,000

With the desire to reduce expenses to the lowest point, the Board

of Education refrained from expending its entire appropriation for supplies for 1899 and voluntarily reduced the appropriation of that year, the unexpended balance of which was utilized for purposes provided for by a special act of the Legislature, viz.: the deficit in teachers' salaries in other boroughs. The effect of this frugality has been painfully felt during the current year (1900) for the Board of Estimate and Apportionment also reduced the amount asked for by a large sum, and schools have suffered accordingly. A glance at the figures will therefore demonstrate that the "progressive and cumulative increase" referred to in the report is largely imaginative, and the average increase not abnormal when conditions and requirements are considered.

SPECIFICATION 4.

"That the current estimates for supplies, which assume last year's outlays as a basis, allow \$3.38½ per capita for new scholars, while the actual per capita cost last year was but \$2.02, according to the published reports of the Board of Education."

The foregoing statement appears to be largely surmised, and not wholly founded on the facts. Such facts as have been used have been distorted and misapplied.

It is untrue that the provision in the printed budget for supplies for new schools and additions to be opened during the year 1901 is based upon the per capita cost for supplies as furnished to the schools during the previous year, and for the following reasons:

That the cost of equipping new buildings, etc., with supplies is necessarily a more important and costly transaction than the usual supply of materials required for an old school during the year. In the equipping of a new school it is necessary to provide certain articles and educational appliances for permanent use, such as globes, maps, charts, and other items too numerous to mention. A school once equipped with these special supplies, can then be maintained at a less annual rate of cost, because the renewal of such items occurs only at long intervals. It requires no great amount of business discernment to understand that the initial cost of

enlargement of any system is occasioned by the purchase of plant, and that regular maintenance costs less.

The average cost of equipping elementary schools in the former City of New York, now the Boroughs of Manhattan and The Bronx, has been found to be about \$3.38½, assuming that the proportion of Grammar and Primary classes are about equal. This fact has been ascertained by the careful examination of the records of the Board, from time to time, by the Committee on Supplies, and the officers in charge of the Supplies Department, assisted by application of past experience to the anticipated requirements of the system, and guided by the discretion in the management of its affairs with which the Board is vested.

Attention is particularly called to the following (see top of page 8 of report).

Manhattan (average attendance fiscal year):	
Day Schools Nos. 1 to 169 (aggregates not given; deduced by adding columns of details on pages 110 to 119	214,946
High Schools, Training School and Truant School (page 123)	3,930
Evening Schools (page 17, for school year ending July 31, 1899)	12,401
Total Manhattan	231,277

The report (pp. 7 and 8) contains a complaint that, to ascertain the average attendance of scholars, about 500 separate items must be collated from three separate schedules, isolated from each other, and distributed through 25 pages; 16 long columns must be added, etc., etc. That the manufacture of such statistics was laborious and arduous, and that the results therefrom are misleading and mischievous, cannot be denied. An examination of pages 110 to 119 of the annual report of 1899, shows that the figures of average attendance submitted, viz: 214,946, do not appear to be borne out by an addition thereof, which appears to aggregate 215,696. Attention is particularly called to the fact that the quotation hereinbefore made shows that the compiler of the report has deliberately intermixed figures and statistics belonging to the fiscal and school years.

Attention is also called to the fact that for the purpose of showing

a difference between equipping new elementary day schools with supplies (\$3.38½), and the alleged cost of supplies for schools already established (\$2.02), the report has included not only the alleged attendance in the elementary day schools, but also figures representing High Schools, Training Schools, Truant Schools and Evening Schools.

Following the quotation hereinbefore referred to, the report contains another set of figures applied to the Borough of Brooklyn, with the fiscal and school years again intermixed. Immediately following appears the statement:

“The average attendance cited above was the basis for the distribution of supplies; it is for the fiscal year, January-December, 1899.”

In view of the positive statement that the figures submitted by the statistician are for the fiscal year, it is almost needless to say that the presence of data appertaining to the school year at once demonstrates inaccuracy and disestablishes the statistical fabric.

In the initial equipment of a new school building it is necessary that each grammar pupil shall have the following articles:

1 Arithmetic	\$.50
1 Geography . . . . .	.72
1 Grammar . . . . .	.50
1 History . . . . .	.65
2 Supplementary Readers . . . . .	.50
2 Copy Books . . . . .	.12
1 Grammar Book . . . . .	.40
2 German Copy Books . . . . .	.12
25 Pencils . . . . .	.25
50 Pens . . . . .	.10
1 Ruler . . . . .	.01
1 Speller . . . . .	.21
A child will require at least 20 pads for use throughout the year. . . . .	.33

\$4.41

Besides the foregoing, each room should be furnished with:

1 Set of Maps, costing	\$36.00
1 Globe	5.00
1 doz. Charts, at 36c. each	4.32
6 doz. enamelled Cups	2.16
6 doz. Camel's Hair Brushes, at 24c. per doz.	1.44
3 doz. Compasses	3.00
1 Set Drawing Models	9.40
3 Wash Basins, at \$1.80 per doz. . . . .	.45
3 Scrap Baskets, at \$3.08 per doz. . . . .	.77
1 Call Bell . . . . .	.16
1 Pencil Sharpener	3.00
1 Teacher's Memorandum Book . . . . .	.20
1 Class Book . . . . .	.35
1 Teacher's New Record Book . . . . .	.41
1 Inkstand, Teacher's Desk . . . . .	.30

In addition to the foregoing, the children must be supplied with drawing paper, and if it is a girls' school, sewing materials. In the general fitting up of the school, a complete set of records, exclusive of those enumerated, will be necessary, a bell for principal's desk, yard bells, crayons, drinking vessels, pointers, clothes poles, blackboard rubbers, blackboard rulers, and janitor's supplies, etc.

In the initial equipment of a new school building it is necessary that each primary pupil shall have the following articles:

1 Reader,	\$.18
30 Pencils, . . . . .	.30
30 Pens, . . . . .	.05
2 Copy Books, . . . . .	.10
1 doz. Pads, . . . . .	.19
1 Music book, . . . . .	.20
	<hr/>
	\$1.02

Besides the foregoing, each room should be furnished with:

1 Burt's Primary Reading Chart,	\$12.00
1 Set of Primary Language Studies,	12.50
12 Charts, at .36 each,	4.32
1 Map of the United States,	2.25
1 Hemisphere,	2.25
1 Map of New York City,	1.00
1 Globe,	5.25
1 Teacher's Memorandum Book, . . . . .	.20

1 Class Book,	.35
1 Teacher's New Record Book,	.41
1 Inkstand for every teacher's desk,	.30
1 Pencil Sharpener,	3.00
1 Call Bell,	.16
3 Wash Basins, at \$1.80 per dozen,	.45
3 Scrap Baskets, at \$3.08 per dozen,	.77

In addition to the foregoing, the higher grades must be furnished with drawing paper, color books, and if it is a girls' school, sewing materials. In the general fitting up of the school, a complete set of records, exclusive of those enumerated, will be necessary, a bell for principal's desk, yard bells, crayons, drinking vessels, pointers, clothes poles, blackboard rubbers, blackboard rulers, and janitor's supplies, etc.

A casual inspection of the foregoing items and figures shows that the average struck, viz: \$3.38 $\frac{1}{2}$, is very low. It is only by the transferring from time to time of the permanent appliances from one classroom to another, that the initial cost is kept down. This operation is often attended by inconvenience and delay, but it is necessitated by the determination of the Committee on Supplies to so shape its expenditures as to keep within the financial limits defined by the Board of Estimate and Apportionment.

SPECIFICATION 5.

"That the current estimates for supplies assume an increase in attendance in Manhattan about three times as great as the normal increase and four times as great as the officially stated increase of the last school year; that a large part of the increased attendance thus assumed and provided for is deduced not from previous attendance and annual increase of population, but from the capacity of new school houses, which will be occupied in large part by scholars already enrolled and attending the public schools, in temporary rented premises, which the new buildings will displace; that while official data of school population and its increase show an estimate of 5 per cent. increase in attendance to be excessively liberal, the estimates for supplies ask for 26 per cent. increase in the appropriation to provide for the increased attendance."

The foregoing statement is disingenuous, inasmuch as it seeks to include as a matter of average attendance, the equipment of new school buildings, with special supplies. New buildings cannot be equipped with supplies on a basis of average attendance; the only practical and satisfactory way is to provide supplies sufficient to cover the seating capacity—in other words, to cover the possible maximum enrollment. How could it be possible to base the requirements in a new school building upon average attendance, when the building has never been tenanted? The assumption that new buildings displace temporary rented premises is not always correct; on the contrary, it is more frequently otherwise. In fixing the location of a projected new building, the existence of rented premises is necessarily considered, as is also the overcrowded condition of other nearby school buildings:

New buildings rapidly fill when opened, and their existence, while relieving congestion somewhat, does not appear to have material effect in reducing the number of rented premises. This indicates per se, that the school population is increasing apace, and that while congestion is relieved from time to time in certain localities, there still exists a factor of arrearage, mainly accounted for by children in part-time classes, which arrearage is being only slowly reduced owing to scarcity of funds wherewith to buy sites and erect buildings thereon. The foregoing is advanced in order to show that the statement made "that new school houses will be occupied in large part by scholars already enrolled" is incorrect when regarded from a practical standpoint, and could only have been made from a cursory and incomplete examination of conditions, and an incompetent and crude idea of current school affairs.

In order to show the fallacy of the argument that the estimates for supplies ask for 26 per cent. increase in the appropriation to provide for the increased attendance, the following is submitted:

SUPPLIES, MANHATTAN AND THE BRONX.

1899	Asked for in estimate,	.	.	.	.	\$602,824.00
1898	" " " "	.	.	.	.	542,691.78
	Increase, 1899 over 1898,	.	.	.	.	\$60,132.22

		Asked for about 11 per cent. <i>for all purposes.</i>	
1899	Allowed by Board of Estimate and Apportionment,	.	\$575,253.28
1898	Allowed by Board of Estimate and Apportionment,	.	542,691.78
		Increase, 1899 over 1898,	\$ 32,561.50
		Actual increase received, about 6 per cent. <i>for all purposes.</i>	
1900	Asked for in estimate,	.	\$574,752.52
1899	" " " " " " " "	.	602,824.00
		Asked for less than previous year.	\$28,071.48
1899	Allowed by Board of Estimate and Apportionment,	.	\$575,253.28
1900	Allowed by Board of Estimate and Apportionment,	.	500,000.00
		Received less than previous year.	\$75,253.28
1901	Asked for in estimate,	.	\$631,817.08
1900	" " " " " " " "	.	574,752.52
			\$57,064.56
		Asked for an increase, 1901 over 1900, of about 10 per cent. <i>for all purposes.</i>	
1901	Allowed by Board of Estimate and Apportionment,	.	\$600,000.00
1900	Allowed by Board of Estimate and Apportionment,	.	500,000.00
		Increase 1901 over 1900,	\$100,000.00
		Actual increase 20 per cent. <i>for all purposes.</i>	

Attention is called to the fact, that of the appropriation of 1899 over \$100,000 was voluntarily relinquished and applied by authority of statute to the deficit in teachers' salary accounts in the Boroughs of Queens and Richmond. In granting a greater percentage of increase in 1901, the Board of Estimate and Apportionment is merely ameliorating the conditions occasioned by frugality in 1899, and shortage in 1900.

Attention is also called to the fact that any increase in an estimate over that of the previous year is detailed, and shows per se the objects for which it is proposed to expend the additional money requested. It is manifestly unjust to arbitrarily assume that increases in appropriations are intended to cover only increased attendance of pupils. It seems incomprehensible that any organization of progressive nature, or person with normal instincts, should advance such a theory; if such were to obtain, educational advancement would stop, and increased expenditures would only mean provision for the additional number of scholars whose ages entitled them to enter the public schools during the fiscal year covered by the appropriation.

Summer schools, playgrounds, gymnasiums, kindergartens, workshops, kitchens, etc., require the installation of apparatus, and the furnishing of supplies completely outside of the usual routine materials required for the ordinary elementary day-school classes.

It can be stated emphatically, without fear of contradiction, that the citizens of New York would not submit to be shorn of the advantages of modern methods of education, which have been and are being added to the school system from time to time; nor would they submit, without complaint, to fall very far behind the plane of cities of lesser magnitude.

Attention is called to the fact that in cases where the city authorities fail to provide funds to carry out a certain object, it is not unusual for the Board of Education to renew its request in the estimate for the next year. This fact may account, in part, for the suggestion made by the analyst as to "progressive and cumulative increase."

SPECIFICATION 6.

"That the outlay for general supplies, repairs, fuel, lighting and janitor service is extremely disproportionate, as between the Borough of Manhattan and the Borough of Brooklyn, on the basis of equivalent results or equal services, and that there is a similar disproportion as between the various schools, especially in Manhattan."

The subject of general supplies has been treated of in extenso in

answering the preceding specifications, that it hardly appears necessary to make any further statements. In the matter of general repairs, the report seeks to show by the compilation of figures, that "the entire schedule of general repairs deserves the severest criticism. The most cursory study of it shows that it readily might, and probably does, cover enormous waste."

To bear out this remarkable statement, the compiler of the report advances the following statistics (page 9 of report):

TABLE 2.
GENERAL REPAIRS, DISTRIBUTION OF OUTLAY.

	Borough.	No. of Schools.	Average Amount.
Less than \$500,	Manhattan.	18	\$337.00
" " " "	Brooklyn.	113	88.50
\$500 and less than \$1,000,	Manhattan.	46	772.00
" " " " "	Brooklyn.	3	818.00
\$1,000 and less than \$2,000,	Manhattan.	54	1,390.00
" " " " "	Brooklyn.	12	1,295.00
\$2,000 and less than \$4,000,	Manhattan.	12	2,537.00
" " " " "	Brooklyn.	12	2,477.00
\$4,000 and less than \$6,000,	Manhattan.	10	4,556.00
" " " " "	Brooklyn.	2	4,585.00
Over \$6,000,	Manhattan.	1	8,335.00

By process of arithmetic, it would appear from the above that the item requested for Manhattan was \$277,087; as a matter of fact, it was \$273,830. The verifying committee appears to have overlooked the discrepancy of some few thousand dollars. In order that there shall be a clear understanding on the subject, it should be stated that the Board of Education asked for 1901 under the appropriation heading of "General Repairs" the following:

Manhattan and The Bronx,	\$493,537.75
Brooklyn,	392,441.34
Total,	<hr/> \$885,979.09

In order to show the purposes for which it was proposed to expend this money, the Department of Education, in its usual printed estimate submitted schedules of details, of which the following are the summarized items (also printed):

MANHATTAN AND THE BRONX.

Item, General repairs,	\$273,830.00
" Sanitary repairs,	106,620.00
" Heating repairs,	42,325.00
" Electric installation,	23,500.00
" Salaries, Inspectors and Draughtsmen,	47,262.75
	<hr/>
	\$493,537.75

BROOKLYN.

Item, General repairs,	\$96,885.00
" Sanitary repairs,	72,535.00
" Heating and ventilating,	36,405.00
" Electric installation,	24,875.00
" Fireproof stair work (special),	63,800.00
" Materials for workshop,	16,000.00
" Salaries, Inspectors and Draughtsmen, and Workmen,	80,141.34
" Clerk,	1,800.00
	<hr/>
	\$392,441.34

If we take the compiler's own figures, we shall assume that the number of schools are as follows:

Manhattan and The Bronx,	171
Brooklyn,	142

Now let us take the entire appropriation for each of the Boroughs mentioned, and divide by the number of schools as computed by the compiler. The following will be the result:

Manhattan and The Bronx, $\$493,537.75 \div 171 =$	$\$2,886 + \text{average.}$
Brooklyn, $392,441.34 \div 142 =$	$2,763 + \text{average.}$

The apparent difference is about \$123 per building, but on the basis of "equivalent results or equal services" (as suggested by the analyst, and verified by the committee), Brooklyn schools are actually costing more in proportion than in Manhattan, owing to difference in size of buildings and parsimony in the expenditure of money prior to "consolidation," which facts are clearly demonstrated among other things in the following communication from the Superintendent of School Buildings:

DEPARTMENT OF EDUCATION, CITY OF NEW YORK,
BUILDING BUREAU, Park Avenue and Fifty-ninth Street,
BOROUGH OF MANHATTAN,

NEW YORK, *January 4, 1901.*

HON. MILES M. O'BRIEN,

President Board of Education:

DEAR SIR: In compliance with the instructions received from Mr. Richard H. Adams, Chairman of the Committee on Buildings, I herewith transmit to you the following report regarding certain allegations made in a pamphlet entitled "Analysis of School Expenses of the City of New York," issued by the Merchants' Association of New York, December 19, 1900.

An examination of the report shows most conclusively that the results are reached by the skillful and misleading juggling of figures, and what it is more important, an entire separation of figures from the facts.

Report, page 5:

"The accounts of the Board of Education are not subject to audit in detail by the Comptroller."

This may be so, but they were up to May, 1900, and nothing wrong was found, and now the Commissioners of Accounts have full legal power to investigate in detail all of the financial transactions of the Board of Education.

Report, page 6:

"The amount of outlay proper for each of these (191 school premises in Manhattan and 132 in Brooklyn) and (aside from that required for teachers) is contingent wholly upon the capacity, character and equipment of the respective buildings and upon the number of scholars in attendance. The proper measure of capacity is the number of sittings and classrooms."

The above reads well, and seems to convey a truthful statement, but in reality it, together with all the deductions and inferences

made therefrom and further specified in tables 1 and 2, is absolutely worthless, and the innuendos and harsh words uncalled for, for the reason that in comparing the cost of repairs of the public schools of Manhattan with those of Brooklyn "The proper measure of capacity is *'not'* the number of sittings" and it has always been supposed that every well-informed citizen of Manhattan and Brooklyn was aware of these facts.

Take, for instance, the first fifty school buildings (P. S. 1 to 50, inclusive) in each borough, it will be found

1. That the average size of the Brooklyn school buildings is thirty classrooms, while those of Manhattan are twenty per cent. greater.

This, then, is the real measure of capacity as to sittings. The school buildings of Manhattan are, however, larger in another way, which requires funds for maintenance or repairs, but without any increase in the number of classrooms, being

2. That 25 per cent. of those enumerated in Manhattan have a fifth story devoted to physical and manual training, raising the average size of the buildings by $6\frac{1}{4}$ per cent.

3. That 10 per cent. of those enumerated in Manhattan have roof playgrounds, not found in those of Brooklyn.

4. The school buildings of Manhattan almost without an exception are built with a cellar or sub-basement, in which is placed the heating and ventilating plant, coal, etc., but not used by the pupils, while the entire first story, located above the street level, is used for indoor playrooms. Contrast this with the Brooklyn schools built for the most part without cellars; the heating apparatus, coal bins and children's playgrounds being placed in the one basement.

In other words, about 25 per cent. of the school buildings of Manhattan consist of six floor surfaces at different levels, which we will designate as units, i. e. (a) cellar—heating apparatus, coal storage, etc.; (b) 1st story used as indoor playroom; (c) 2d, (d) 3d and (e) 4th stories, each divided into and used as classrooms, *which alone indicate the capacity of the building*; (f) 5th story, used for physical and manual training—total of six units. The number of classrooms in three of these units is under normal conditions, the only measure of capacity of the structure as applied to sittings.

The other 75 per cent. of the buildings have as many units as floors used for classrooms, plus the first story playroom and plus the cellar,

therefore if the building consists of two, three or four stories and cellar or sub-basement, then in each case two of the units or stories must be deducted from the classroom space before the measure of capacity as to sittings can be obtained.

In Brooklyn there is as a rule only the basement of first story to be deducted from the classroom space.

If this be not sufficiently comprehensive, then the following table must be not only comprehensive but conclusive that the statement made in paragraph 6, page 4, of the report

"That the outlay for . . . repairs, . . . is extremely disproportionate, as between the Borough of Manhattan and the Borough of Brooklyn upon the basis of equivalent results or equal services, and that there is a similar disproportion as between various schools, especially in Manhattan."

is utterly false and misleading.

Taking, for example, the first fifty schools in each Borough:

	General Repairs, (Total amt't wanted for all the schools.)	Floor Area First Fifty Schools.	Proportionate Allowance, Gen'l Repairs.
Manhattan and			
The Bronx,	\$493,407	2,688,000 sq. ft.	\$129,164
Brooklyn,	219,610	987,292 "	\$3,186

This same proportion follows throughout and proves that it really costs more to repair the Brooklyn schools than those in Manhattan.

The reason that it costs more in proportion to repair Brooklyn than Manhattan schools is the fact that for years prior to consolidation the old city of Brooklyn did not appropriate more than 20 per cent. of the funds required each year to maintain the schools in proper repair, and therefore the burden now falls on the old city of New York.

On page 10 of the report is table 3 giving cost of general repairs, new schools, preceded by the words

"The table below shows the cost of repairing new school buildings in Manhattan. This is about twice the average allowance for repairing old buildings in Brooklyn."

Then follows the table giving sixteen schools, which are quoted as

given in the statement, school for school, and following each the explanation of the proposed expenditures:

First year of Service.	P. S.	General Repairs.	Sanitary.	Heat.	No. of Class-rooms.
Ending July, 1899,	42	\$385	\$160	\$250	42

This gives a total of \$795 for one year's maintenance of a building used by over 2,000 children during the school year, also for evening school during the winter term, one evening play center, and a summer school.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending July, 1899,	153	\$1,000	\$160	\$150	14

The sum required is for general repairs and certain changes that have been found to be desirable in the playgrounds, boiler and coal rooms; also for the erection of sheds to the closets.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending July, 1899,	158	\$1,085	\$150	\$310	48

Total of \$1,545—to be expended in repairing a building covering an area of 17,727 square feet, exclusive of yards, and five stories and cellar in height, being used by 2,227 day-school pupils and also for a vacation playground. The amount actually thought to be necessary to paint and otherwise renovate inside and out was \$3,085, but this was arbitrarily cut down, as the total amount of the budget ran too high.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending July, 1899,	160	\$1,585	\$150	\$300	39

Total of \$2,053—to be expended in keeping in repair a building covering 14,373 square feet of area, exclusive of yards, and containing five stories, cellar and roof playground, being used by 2,216 day pupils, also for vacation school, vacation playground and evening play center. The original figure was \$3,000, but was arbitrarily reduced as was that for P. S. 158.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	157	\$500	\$575	\$200	45

Total of \$1,275—This building covers an area of 15,760 square

feet, containing five stories and cellar, and does not receive the wear and tear of those in other parts of the city.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms
Ending Dec., 1899,	165	\$385	\$185	\$300	45

Total of \$870. This building covers an area of 18,612 square feet, containing five stories and cellar, and, like P. S. 157, does not suffer from the wear and tear as do P. S. 158 and 160.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	166	\$3,435	\$250	\$260	39

Total, \$3,945. The bulk of which is necessary to erect a retaining wall across the rear and ends of the school plot not provided for in the construction of the building owing to a defect in the engineer's survey. The plot is 250 feet by 100 feet, the building covering an area of 14,252 square feet, five stories high with cellar.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	159	\$585	\$250	\$490	48

Total, \$1,325. The building covers an area of 19,090 square feet, and is five stories in height, and besides being used by day school, is also used as a vacation playground and evening school.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	164	\$650	\$150	\$225	21

Total, \$1,025. The building is four stories high, and the most of the sum required will be for the erection of iron railings to protect the property on the north and west sides.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	40	\$585	\$150	\$270	29

Total, \$1,005. The building covers an area of 11,250 square feet, and contains a cellar, five stories and a roof playground. It is used as a day and evening school.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	167	\$1,500	\$150	\$275	30

Total, \$1,925. The building occupies an entire block. The most of the funds required will be for improvements made necessary by

the regulating and grading of the street at the rear, done since the building was completed, and for the protection of the property, building approaches, etc., when the street at the north is regulated and graded during the present year.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	173	\$500	\$150	...	30

Total of \$650. A sum not more than sufficient to keep the building in repair.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1899,	169	\$500	\$150	\$250	30

Total of \$900—for general repairs and slight changes needed through change in departments.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1900,	44	\$285	\$100	\$100	20

Total of \$485—but this is not for the new building, for which nothing has been asked, but for the old one in North Moore Street.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1900,	174	\$385	\$150	...	24

Total of \$535. The building is five stories high with roof playground, and will be used for regular day pupils and vacation schools.

First year of service.	School.	Gen'l repairs.	Sanitary.	Heat.	No. of classrooms.
Ending Dec., 1900,	109	\$85	\$135	\$50	48

Total of \$270—not for new P. S. 109, as stated, but for the old building, nothing being asked for the new school.

The sum total for all the repairs noted is \$19,895, which is one-half of one per cent. of the cost of the buildings (\$3,966,678), exclusive of land and furniture, and if there be deducted from the sum for repairs an amount necessary to provide for matters outside of general repairs, such as the retaining wall, etc., the percentage will be greatly reduced.

It will thus be seen that figures as given in the statement are worthless without facts, and the facts herewith submitted were at the disposal of the Board of Estimate and Apportionment as they were of the Board of Education.

The compiler of the pamphlet for the Merchants' Association

could have avoided making an exhibition of his ignorance and the worthlessness of his conclusions, had he applied for information on the subject, which he never did of this Bureau. Had he done so, such information would have been as cheerfully furnished to him as it is to all applicants, without stopping to inquire what the motive might be which prompted the request.

Respectfully,

[Signed]

C. B. J. SNYDER,

Superintendent of School Buildings.

The report attempts to show by segregating *one item* of the appropriation into groups, as follows:

1. Amounts less than \$500.
2. " of \$ 500 and less than \$1,000.
3. " of 1,000 " " 2,000.
4. " of 2,000 " " 4,000.
5. " of 4,000 " " 5,000.
6. " over 5,000

that the proportionate outlay for the items cited is greater in Manhattan than in Brooklyn. Note well the fact that the only seeming important discrepancy of any account, as a matter of statistics, is found in the groups of schools in which less than \$500 appears as the proposed expenditure in any one case.

It seems incredible that the compiler of the report and the committee of verification in their examination of the printed estimate of the Department of Education and the particular item of General Repairs for the Borough of Brooklyn, failed to ascertain and report that a workshop has been in existence in Brooklyn for many years and workmen are employed in connection therewith, to make many of the minor repairs in the schools in that Borough. It is equally as remarkable that they failed to see the item "for materials for workshops, \$16,000," and the printed list of the names of the employees in the workshop, with their salaries appended. If such fact had been taken into account, no such conclusions could have been drawn.

If the statement made was intentional, it manifests a desire to

distort and misrepresent facts. If the statement made was unintentional, it shows per se the absence of knowledge of facts on the part of the compiler and the danger of acceptance by the public of irresponsible and misleading gratuitous information.

Your attention is called to the following remarks regarding the current budget at top of page 9 of the report:

“The account of General Repairs is wholly blind.”

“It cannot be analyzed.”

“The entire schedule of General Repairs deserves the severest criticism.”

“The most cursory study of it shows that it readily, might, and probably does, cover enormous waste.”

The account for General Repairs is wholly clear, and the estimate contains as much information as it is possible to give, unless whole copies of the plans and specifications were printed and submitted. That it can be analyzed is evident from the summary statement hereinbefore submitted. That there is plenty of material for the analyst is equally as clear, or it would not have been possible for him and the committee on verification to have manufactured such statistics, which “deserve the severest criticism” and condemnation. That the account *readily might* and *probably does*, cover enormous waste is so puerile, nay absurd, that it bears its own stamp on its face. How could there be any waste when at the date of the report, and even at this time, not one dollar of the money has been expended or work contracted for? Analysts should report on matters of fact, and not conclusions as to what they think might occur. If there is one dollar of proposed wasteful expenditure in the estimate for General Repairs for 1901 it is the duty of the Comptroller to withhold the appropriation until every item is justified. There will be no difficulty as to their justification.

Attention is called to the statement

“that the account of General Repairs embodies the most vicious defects possible to a system of audit. It lumps together in one inseparable mass outlays that should be differentiated into separate accounts of Construction, Maintenance, Operation, Betterment, Labor, Materials, Administration and similar groupings.” (See page 10.)

It is absolutely untrue that the account of General Repairs is in one inseparable mass. On the contrary, it has been presented in the budget in analyzed form to the Board of Estimate and Apportionment. It has been hereinbefore shown, by summary statements, that the account was segregated or grouped under several headings, which fact has been completely ignored by the producers of the report.

Even a cursory inspection of the printed budget as presented to the Board of Estimate and Apportionment, Jol. Bd. of. Ed., Sept. 26, 1900, pages 1434-1447, is sufficient to demonstrate that the statement made is deliberately false, and only one of the many instances of "straw man" to be found throughout the report.

On the subject of Fuel and Lighting, the criticism is made "The relatively greater outlay in Manhattan for fuel and lighting indicates waste." (Page 10.)

Attention is particularly called to that portion of Specification 6, hereinbefore quoted, having reference to "the basis of equivalent results or equal services."

This statement is a particular instance of prejudice, and also of perversion and omission of facts. The analyst and committee of verification are alleged to have examined some of the printed reports of the Department. From page 51 of the report of 1899, they culled some evening school statistics (average attendance, 12,401), and used the same in connection with their manipulation of alleged average attendance.

If the analyst and the committee of verification had properly examined the annual report, and the next lines on the same page referred to, they would have discovered the following:

MANHATTAN AND THE BRONX.

Number of centers at which free lectures to working-	
men and workingwomen were given,	48
Number of lectures delivered,	1,923
Total attendance,	519,411

They would not have discovered any statistics of a similar character in Brooklyn, because lectures have not been established there.

The use of the school buildings in the evenings for lecture purposes

involves additional expenditures for gas, fuel, etc. It seems incomprehensible that the analyst and the committee of verification overlooked such statistics, and one of the most important forms of popular education in the entire city. It is possible that the compilers excluded the free lecture system from their consideration on the ground that it is one of the "various fads" (referred to on page 19).

It appears to be unnecessary to make further argument on the subject except to say perhaps that a further inspection of school statistics would have shown that there are fully twice as many evening schools in Manhattan and The Bronx as in Brooklyn with an attendance of over 3 to 1 in proportion. Add to these facts the Free Lecture Course attended by over half a million people, and enough has been said.

In the matter of janitors' salaries, the remark made in regard to "equivalent results" and "equal services" again comes into play. The report seeks to show, by placing schools of same number of classrooms in comparison, that salaries are unequal. It does not follow because one school has the same class-room capacity as another that the janitor's salary should be fixed accordingly. Other factors are necessarily employed, for instances:

- Building surface, number of 1,000 square feet.
- Sidewalks, etc., surface, number of 1,000 square feet.
- Number of boilers.
- Number of furnaces.
- Number of stoves.
- Rental allowance, etc.

Exactly what the number of scholars has to do with the case is problematical; if salaries were based in such manner they would fluctuate, and the janitor of a school in a section which is losing its population owing to the northward or suburban trend thereof, would be an unfortunate sufferer, while called upon to perform the same duties as if the building he had charge of was filled to its capacity.

It is deemed unnecessary to show here the exact relative differences between the several buildings mentioned in the report, and reference is made to portion of the letter of the Superintendent of School Buildings as to details.

SPECIFICATION 7.

"That the *printed estimates* in the Budget contain no data that will enable the Board of Estimate and Apportionment to readily discover the discrepancies cited; that they cannot test questionable items, because they cannot segregate the elements of cost, and therefore cannot compare the results of a given outlay, with the results of other outlays for identical purposes under equivalent conditions; and, to sum up, that every essential of effective audit and scrutiny is omitted. Because of these omissions the *printed reports* of the Board of Education have no statistical or actuarial value whatever. They contain no proper schedules or exhibits of details, no lucid digests, few needful or verifiable aggregates, and no clear summaries. They neither exhibit nor explain. As serious statements of the business affairs of a great corporation they are mere travesties."

The foregoing specification is ingenious, although its basis is incorrect. It alleges that discrepancies exist; that questionable items are inserted; that no information is presented whereby discrepancies can be discovered by the Board of Estimate and Apportionment; that the results of a given outlay cannot be compared with the results of other outlays for identical purposes under equivalent conditions; and concludes, somewhat rashly perhaps, that *because of alleged omissions in the printed estimates in the Budget, the printed reports are valueless, mere travesties, etc.*

There is a degree of ambiguity about this specification which is remarkable; and an analysis of its attempted logic produces doubtful results. It is clear, however, in one great particular, and that is the intent to so combine the details of the fabrication as to convey to the mind of the unwary and casual reader, that some wrong has occurred. Let it be clearly understood:

1. That the alleged discrepancies do not exist, and their citation is the result of statistical manufacturing and manipulation.

2. That the Board of Education has never submitted questionable items to the Board of Estimate and Apportionment, and that the imputation thus cast is as reprehensible as it is malevolent and untrue.

3. That the Board of Estimate and Apportionment has always had the Commissioners of Accounts at its command, whose duty it is and has been to analyze, tabulate, examine, and report to the Board of Estimate and Apportionment, on the estimates of all departments.

4. That the Commissioners of Accounts did perform this duty in regard to the estimates of the Department of Education, and their reports and findings are matters of record, and available for the use and guidance of every member of the Board of Estimate and Apportionment.

5. That the Board of Estimate and Apportionment, or any of its members, has never complained of the absence of requisite information, on the contrary, the method of compilation and information furnished has been the subject of favorable comment on more than one occasion.

6. That because of alleged omissions in the *printed estimates*, the *printed reports* of the Board of Education have no statistical or actuarial value whatever, is a proposition per se, absurd. The printed estimates of the Board of Education are, as indicated by their designation, estimates pure and simple of the approximate needs of the schools for the next ensuing calendar and fiscal year. These estimates are, under the law, prepared and submitted many months before expenditures are made from the appropriations received from the city. Between the time of preparing an estimate and expending the money received thereunder, the situation and conditions change greatly. For instance, the first change will probably be the reduction of certain appropriations by the Board of Estimate and Apportionment; this of itself may mean the total elimination of certain work proposed to be done or supplies to be furnished, and modification and reduction all along the lines. Again, market prices of building materials, supplies, etc., fluctuate, and rates of wages change. Strikes and labor troubles often affect conditions. It can be readily perceived, therefore, that the proposition to prepare the statistics of the annual report, based on the annual estimate, is at once impossible, nay, absurd. Because items, conditions and facts do not rigidly compare with mathematical precision, it is no reason for unjust condemnation. The estimate or budget is a financial proposition, and represents anticipated requirements, and things

which the Department of Education deems requisite and necessary *to be done* for the benefit of the school system.

The annual report records facts and conditions, in other words, such things which *have been* accomplished with the financial means placed at the command of the Department, and the actual conditions prevailing during the period covered by the report.

There should be no doubt in the mind of any one that the conclusions arrived at and comparisons drawn by the sponsors of the report are manifestly impractical and worthless.

GENERAL.

Among general remarks and criticisms the report further states, "that until the present year, the estimates of the departments have not been in printed form. They have occupied many thousand typewritten pages, and it was therefore a physical impossibility to examine them readily and with proper care. The people of this city owe Comptroller Coler a debt of gratitude for compelling a reform in this respect."

While there is no intention of detracting from or diminishing Comptroller Coler's meed of praise, it is only fair to the Board of Education to state that it has always been its custom to submit the Budget in printed form. It can be stated without fear of contradiction that Comptroller Coler or the Board of Estimate and Apportionment cannot produce a typewritten Budget prepared by the Board of Education in ten years. Printed copies are still to be had of the Budgets for several years past. The statement made is absolutely without foundation or truth so far as relates to the Board of Education.

The report further states:

"The valuable beginning thus made is the more deserving of praise because of the exceeding difficulty of the task, incident to harmonizing into one workable system the chaotic accounts of more than ninety separate municipal, village, town and school corporations merged into the consolidated city. But the admirable results already gained by the Comptroller's logical and analytical methods only emphasize the need of going further on the same lines."

So far as the harmonizing of the alleged chaotic accounts of the municipal, village, town and school corporations merged in the consolidated city, it can be stated in regard to the school corporations, that the Department of Education was placed under considerable disadvantages immediately after consolidation, by the action of the Finance Department in taking possession of all the educational records and data belonging to those school corporations. It was understood that the Comptroller's intention was to produce statements of affairs so that business could proceed without stop or hindrance. The Comptroller engaged a large staff with which to produce results. The school corporations became extinct on January 31, 1898, and it was not until fifteen months afterwards that this Department received from the Comptroller the first installment of "harmonized" and "admirable results." How the school system could have been carried on meantime if dependence had been placed upon the receipt of such information is difficult to imagine. However, appreciating that the wheels of school administration were becoming clogged, and sore distress occasioned to contractors and other creditors, the Department of Education took drastic, though practical means of acquiring from other sources the much needed information. The Department of Education succeeded in accomplishing this result, and was able, by the means adopted, to set up its accounts, and resume business where the former school corporations had left off. The records thus set up by the Department of Education were found to be of considerable use to the Comptroller's staff in forming their conclusions, and were placed at their disposal on request.

The report goes on to call attention to the legal powerlessness of the Comptroller to check wasteful outlays of whose character he is aware, by reason of which it is further alleged that the city suffers heavily. The report further calls attention to bills inspected, now on file in the Comptroller's office (to which office the compiler appears to have had unusually easy access, considering the fact that the alleged investigation made is gratuitous and not called for by any public demand), which bills contain alleged overcharges, resulting from contracts or agreements made by city officials under

statutory provisions which enable them to commit the city to the payment of such obligations.

While the foregoing is included in the report on educational research, it is questionable whether or not it is intended to apply to the Department of Education. If the intention is veiled, and aims at the inclusion of the Department of Education, it is eminently proper to repudiate the statement.

Great care is and has always been exercised by the Department in order to prevent waste and needless expense. It may not be generally known, but it is nevertheless a fact, that competitive bids are sought for work or supplies of even small amount. In the case of work or supplies amounting to over \$1,000, this Department conforms to the usual custom of the city, statutory in some departments, although discretionary with the Department of Education. Bids are publicly invited and contracts let to the lowest bidder. In the case of work or supplies under \$1,000, bids are invited from well-known and reputable concerns, and the orders are then given to the lowest bidders. It appears to be questionable whether the Comptroller's conclusions as to the value of school work, materials and supplies, are of any greater value than those of authorities in actual charge of the school system, and it is equally questionable whether the Comptroller's means and facilities for the determination of such matters are any better, or as good as those of the educational authorities of this city. If his means, methods, facilities for administration, and knowledge, honesty and probity, are better than what is to be found in the other departments of the City Government, then it would be best and most economical for the entire city administration to be placed in his sole charge, not excepting the care and education of the children. Such a recommendation would be a fitting finale to the report under consideration. It can, however, be suggested with propriety that all the ability, intelligence and honesty is not solely centered in the Department of Finance; these qualifications are also to be found elsewhere.

The assertion that "while this particular form of waste of the people's money is not legal fraud, it is fraud in its essence" is somewhat paradoxical, and whether it is an excuse for the wrongful payment of claims by the Comptroller, or a suggestion that it is the

moral duty of the Comptroller to resist such payments, or that the Comptroller is the only one capable of saving the city from the results of fraud and extortion, is indeed problematical.

If any fraud exists, no matter in what form, it is the duty of the Comptroller under the law to refuse payment; and if any fraud exists in the Department of Education, or any other department, it is his moral and legal duty to place such information in the hands of the proper authorities as will preclude the furtherance of such practices.

It should be expressly understood that in the making of contracts the Comptroller's indorsement is required by the statute, and it should be his duty to decline to approve *any* contract in which fraud of *any* kind exists, of which he has knowledge.

In conclusion, this Department desires to express its regret that a reputable business organization should swerve from its particular line of usefulness, and permit itself to become the medium through which an unwarranted and unjustifiable attack has been made upon the administration and affairs of the public schools of this city.

Yours respectfully,

MILES M. O'BRIEN,

*President of the Board of Education
of the City of New York.*

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